

IT 290 - Gifts to public libraries, public museums



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TAXATION RULING NO. IT 290

GIFTS TO PUBLIC LIBRARIES, PUBLIC MUSEUMS

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PREAMBLE

The following advice was given concerning the status of national, state and institutional archives for the purposes of the scheme of Taxation Incentives for the Arts. So far as relevant, that scheme provides income tax deductions for gifts (not being testamentary gifts) of the value of \$2 and upwards of property (other than money or an estate or interest in land or in a building or part of a building), given to, and accepted by a public library, public museum or public art gallery for inclusion in a collection maintained or being established by the donee institution.

RULING

2. The term 'public library' is not a technical term and, as it is not defined in the Income Tax Assessment Act, is required to be construed according to its ordinary or natural meaning. In the context of the gift provisions it is generally accepted that a public library is one whose collection of books and other literature is available to the public and which is owned or controlled by a government or quasi-government authority, or by persons or an institution having a degree of responsibility to the public. Similar considerations would apply in relation to a 'public museum', which, broadly, is taken to mean a building used for storing and exhibiting objects illustrating antiquities, natural history, art etc.

3. Where a library or museum is established as part of a public educational institution it is normally possible to accept that the gift provisions mentioned may apply provided that the affairs of the library or museum can be reasonably distinguished from the general affairs of the institution and that it is clear that the gift in question has been made to the library or museum as distinct from the institution. In these cases, assurances are sought that such gifts have been, or will be, accepted for the exclusive use of the library or museum for as long as they remain the property of the institution. Where this assurance is given and other conditions of eligibility are satisfied, a gift of property other than money accepted by, say, a University library for inclusion in a collection that it maintains or is establishing may qualify for deduction under the liberalised gift provisions of the income tax law.

4. Of course, where a library maintains, as part of its collection, a section devoted to manuscripts and other archival material, donations of property to form part of the archival collection may also qualify for deduction under the scheme.

5. The question whether a National or State archive would qualify in its own right as an eligible recipient under the scheme would need to be examined having regard to the activities of the particular institution, the material collected, its ownership and control, and the availability of its facilities and material to the general public. Should a particular organisation wish to clarify its status in this regard, it would be appropriate for its administrators to supply full details regarding its activities, location, administrative control and availability to the general public; to the Australian Taxation Office in the State in which the organisation is located.

COMMISSIONER OF TAXATION